

# Town of Plymouth

# Board of Finance

80 Main Street, Terryville, CT 06786

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**1. Call Meeting to Order:** Jim Kilduff, Chairman called the scheduled February 26, 2018, Board of Finance Meeting to order at 7:01 p.m. in the Assembly Room at Plymouth Town Hall. Members in attendance: Victoria Carey-Vice Chairman, James Zalot, Jay Dorso, Pattie DeHuff, and Briana Brumaghim. Also present: Ann Marie Rheault - Director of Finance

**2. Pledge of Allegiance:** Jim Kilduff, Chairman led the group and audience in the Pledge of Allegiance.

**3. Notice of Fire Exits:** Jim Kilduff, Chairman, noted the fire exits.

**4. Acceptance of Minutes – meeting of 02/15/18**

**A motion was made by Pattie DeHuff, seconded by Briana Brumaghim to accept the minutes of February 15, 2018**

<b>Pattie DeHuff</b>	<b>-Yes</b>
<b>Vicky Carey</b>	<b>-Yes</b>
<b>Briana Brumaghim</b>	<b>-Yes</b>
<b>Jay Dorso</b>	<b>-Yes</b>
<b>James Zalot</b>	<b>-Yes</b>

**Motion approved and passed unanimously.**

**5. Finance Director's Report**

Ann Marie Rheault stated received/gave copy budget request change from Police Commission to Jim Kilduff and will discuss at later date.

Ann Marie Rheault stated she would provide department narratives with the budget.

James Kilduff stated Board of Education would be here on March 15, 2018 for their presentation.

Ann Marie Rheault stated the Board of Education number has changed \$24,235,376 request.

**6. Review of FY 2018-2019 proposed budget.**

James Kilduff stated the proposed budget has been posted on the town website.

James Kilduff stated interoffice memo went out to all department heads, appropriate boards/commissions, and liaisons to inform them of budget assignments and briefly elaborated.

Pattie DeHuff stated Board of Education Dr. Martin Semmel informed them the Assistant Principal title at the Middle School was changed to Dean of Students, which accomplished a pay cut and questioned if the town had the same opportunity.

*Briana Brumaghim*  
TOWN CLERK  
18 MAR - 1 AM 9:17  
PLYMOUTH, CT  
TOWN CLERK'S OFFICE  
RECEIVED FOR RECORD

Ann Marie told Pattie DeHuff to direct her question to Dr. Semmel.

Brianna Brumaghim stated same person took position but has since left due to change in position/duties and decrease in salary.

Vicky Carey questioned if we had an up to date ledger that we can go through to compare.

Ann Marie Rheault stated would provide summary with additional column that would show differences.

**7. Discuss individual BOF budget review assignments and tentative presentation dates.**

James Zalot - Public Safety, Police, Fire Department, and Communications

Vicky Carey - Capitals, Debt Service, and Public Works

Jay Dorso - Employee Benefits, Pensions, Workers Compensation, and Health Insurance

Pattie DeHuff - Libraries and Recreation

Jim Kilduff - General Administration and Public Works (Public Works shared with Vicky Carey)

Briana Brumaghim - Public Health Services and Land Use Boards

James Kilduff discussed with Board of Finance members tentative dates for various areas and meeting dates.

<b>Departments</b>	<b>Discussion Date</b>	<b>Budget Assignment/Contact</b>
	March 1	
<b>Revenues, Capitals &amp; Debt Service</b>	March 5	Ann Marie Rheault
<b>General Administration</b>	March 8	James Kilduff
<b>General Administration –Part 2</b>	March 12	
<b>Board of Education budget presentation</b>	March 15	
<b>Public Works</b>	March 19	Vicky Carey/James Kilduff
<b>Public Health Services &amp; Land Use Boards</b>	March 22	Briana Brumaghim
<b>Libraries &amp; Recreation</b>	March 26	Pattie DeHuff
<b>Public Safety (Police, Fire Department, Communications)</b>	March 29	James Zalot
<b>Finalize Board of Education, Capitals and Debt Service</b>	April 2	All
<b>Employee Benefits (Pensions Workers Compensation &amp; Health Insurance</b>	April 5	Jay Dorso/Ann Marie Rheault

James Kilduff stated joint meeting of Council and Board of Finance Public Hearing April 19, 2018

Vicky Carey stated keep in mind aggressive agenda.

Ann Marie Rheault stated potentially if under the 3% it would not have to go to referendum.

James Kilduff stated any general questions or comments regarding the budget.

Ann Marie Rheault stated encouraged to email any questions so that she could research and provide answers.

#### **8. Municipal Fraud Risk Assessment updates**

Briana Brumaghim stated noticed in the proposed budget the line item for Fraud Risk Assessment \$15,000 how to potentially encumber and adding additional for next year.

Ann Marie Rheault stated a purchase order was required in order to encumber monies.

Ann Marie Rehault stated that already had an rfp (request for proposal) or gone out to bid.

James Kilduff stated the computer system regarding the technology aspect of fraud risk had previously been discussed, noting it would be beneficial for the Town of Plymouth and the Board of Education and briefly elaborated.

Ann Marie Rheault stated there are control issues/areas outside of a computer system that we need to have in place as we move towards a new system and briefly elaborated.

When questioned by Pattie DeHuff, Ann Marie Rheault stated monies for the new computer system was under "Capitals" under "Computer Upgrades".

Vicky Carey stated initial plan was to put \$100,000 every year to continually upgrade and improve computer system and initiating new systems for Comptroller, payroll etc. and briefly elaborated.

Ann Marie Rheault stated an ongoing upgrade such as computers, server upgrades, etc. that are utilized under that computer area.

Ann Marie Rheault stated after discussion/conversation with Tyler Technologies we could change anytime, dedicated person to convert to achieve goal and run parallel until final conversion.

Vicky Carey stated do we need to do check compatibility with the Board of Education.

Ann Marie Rheault stated presently working on two different systems.

Ann Marie Rheault stated working towards maximizing efficiency and eliminating duplication of services, processes, etc. should be reviewed to improve overall function of both Town of Plymouth and the Board of Education.

Ann Marie Rheault stated in very early stages since this was not discussed in detail with the Board of Education of their needs, concerning system and/or interest and briefly elaborated.

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Pattie DeHuff stated concern is that \$15,000 will be transferred/utilized for something else, and fraud risk assessment has not been addressed.

Ann Marie Rheault stated the product was out of date, needed to be upgraded, due to possible server failure; we need to make it a priority and briefly elaborated.

When questioned by Pattie DeHuff Ann Marie Rheault stated will possibly have draft 2016 Audit within a week.

Ann Marie Rheault stated we already have timeline for 2017 calendar of dates and deadlines so that it can be issued and can be on time for 2018.

Ann Marie Rheault stated we would invite auditor for review/questions.

Vicky Carey stated dependent as to how intensive fraud risk assessment would be and would want to encompass all areas.

Ann Marie Rheault stated could get an updated estimate from Blum Shapiro for a fraud risk assessment.

Briana Brumaghim stated if Board of Education completes fraud risk assessment that would be in their budget.

**9. Public Comment**

Melanie Church, 328 Main Street, Terryville discussed checks and balances in charter-bids, authority and state statues if not followed, does not matter, freeze union position pensions- arbitration, low bonding rating, pay debt, cut/change town office hours, recreation program/collections/cut and revenue.

**10. Correspondence**

Jim Kilduff distributed the Plymouth –Board of Education, Accounts by Facility dated 01/31/2018 02:54:37 PM Fiscal Year 2017-2018:

	Orig Budget	Adj Budget	Mtd Expended	Ytd Expended	Encumbered	Non-PO-Encumb	Balance	%Exp
Grand Total for Report	\$24,212,791.00	\$24,212,791.00	\$2,275,502.38	\$11,957,406.02	\$1,203,687.32	\$0.00	\$11,051,697.66	54.36%

Jim Kilduff stated regarding the Police Department they did approve the motion that the Board of Finance voted on 1/18/2018 that was contingent on the approval of the Police Commission.

Jim Kilduff stated on the Plymouth website/public suggestions confirmed with Conner that he would forward.

**11. Board Member's Comments**

Pattie DeHuff - discussion if we could possibly freeze pensions, previous recommendation of town hall change of hours would not be effective for town clerk's office, email to Ann Marie Rheault was read into record from Pattie DeHuff of questions that were asked dated February 3, 2018, re: material invoice. Ann Marie Rheault stated did not receive email but would suggest to send questions/concerns to Public Works.

James Zalot - None

Vicky Carey - None

Jay Dorso - None

Briana Brumaghim -None

Ann Marie Rheault stated to clarify what drives the budget referendum is the dollar amount year over year right now as the budget is presented - it is a decline of .03% that is being proposed.

**12. Adjournment**

There being no further business of the Board of Finance, a motion was made by James Zalot, seconded by Pattie DeHuff to adjourn at 8:15 p.m. This motion was approved unanimously.

Our next meeting is currently scheduled for March 1, 2018.

Respectfully submitted,

*Michele Yokubinas*

Michele Yokubinas  
Recording Secretary